

TC-386, Beer Tax Return and Schedules

Excel Instructions

Use this spreadsheet to report your beer tax. Complete the entire form and keep supporting documentation in case of audit.

Note: This is the only approved TC-386 template for uploading your data.

Use [these resources](#) if you need further assistance.

General Template Instructions

Follow these steps to complete and submit your return:

1. Complete and save your return.
2. Go to [Taxpayer Access Point \(TAP\)](#).
3. Upload your file.

Important

- Fields are shaded as follows:
 - **Yellow** require an entry.
 - **Green** is optional.
 - **White** will automatically calculate.
- Don't copy or alter cells or their formatting.
- Don't leave blank lines in the spreadsheet. It will cause errors.
- Dropdown menus have been provided where possible.

This spreadsheet has the following tabs:

- *Instructions*
- *TC-386*
- *TC-386, Schedule A*
- *TC-386, Schedule B*
- *TC-386, Schedule C*
- *TC-386, Schedule D*

Saving your File

Save as an .xls file and remember the name to upload.

Converting to Barrels

Report all beer as barrels. Multiply the units by ounces and divide by 3968 to calculate the conversion factor.

Example: 24 12-ounce cans
 $24 \times 12 = 288$
 $288 \div 3968 = .07258$

- 1 barrel = 31 gallons = 3,968 ounces
- 1 gallon = 128 ounces = .03226 barrels

Note: Round the conversion factor to five decimal places.

Line-by-Line Instructions

Main Return

Enter the following information:

- | | |
|---------|---------------------------------------------------------------------------------------------------------------|
| Line 1 | Enter total barrels of beer manufactured during the month. |
| Line 2 | This line will calculate for you. |
| Line 3 | This line will calculate for you. |
| Line 4 | Enter total beer barrels sold to passengers on your interstate transit system (not included on lines 1 or 2). |
| Line 5 | This line will calculate for you. |
| Line 6 | This line will calculate for you. |
| Line 7 | This line will calculate for you. |
| Line 8 | This line will calculate for you. |
| Line 9 | Enter the amount of beer destroyed. |
| Line 10 | Enter allowable deductions such as spoilage, destruction, etc. |
| Line 11 | This line will calculate for you. |
| Line 12 | This line will calculate for you. |
| Line 13 | This line will calculate for you. |
| Line 14 | This line will calculate for you. |
| Line 15 | This line will calculate for you. Pay this amount. |

Schedule Instructions

For each schedule, enter the beer barrels (or converted equivalent) for a single invoice on each line. Enter regular beer in column E and heavy beer in column F.

References/Resources

- [TC-386, Beer Tax Return](#)
- [TC-386A, Imported Beer Report](#)
- [TC-386B, Beer Tax Paid](#)
- [TC-386C, Exported Beer Report](#)
- [TC-386D, Exempt Sales to U.S. Government](#)
- [TC-386X, Beer Destruction Record](#)
- [Publication 58, Utah Interest and Penalties](#)

Returns and Schedules: You may be penalized if you do not file the correct forms and schedules. See <http://tax.utah.gov/billing/penalties-interest> for details.

Information Updates: Contact the Tax Commission immediately if account information changes. Submit changes on the following forms:

TC-69, Utah State Business and Tax Registration — open a new business or change ownership

TC-69C, Notice of Change for a Tax Account — change address, close an outlet or account, and add or remove an officer or owner

Taxpayer Resources: The Tax Commission offers online workshops to help taxpayers understand Utah taxes. Visit tax.utah.gov/training for a list of all training resources. If you need more information or access to online services, forms or publications, visit the Tax Commission's home page at tax.utah.gov.

You may also write or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400, or phone 801-297-2200 (1-800-662-4335 outside the Salt Lake area). You can email questions to taxmaster@utah.gov.

For accommodations under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.